

Panaji, 18th September, 2020 (Bhadra 27, 1942)

SERIES I No. 25

OFFICIAL GAZETTE

GOVERNMENT OF GOA



PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

2/10/2012-Fin(R&C)/Part-II/518

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2020.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 90.*— In rule 90 of the Goa, Daman and Diu Excise Duty Rules, 1964, in sub-rule (4),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) No licence shall be granted to an applicant if the premises in which he proposes to open a liquor shop is situated

within shortest accessible distance of one hundreds meters from an educational institution or a place of worship.";

(ii) clause (c) shall be omitted;

(iii) for clause (h), the following clause shall be substituted, namely:—

"(h) No licence shall be granted to the applicant who is having any criminal record or criminal case registered against him under any law for the time being in force. In case any licensee is convicted for any criminal case against him under any law for the time being in force after grant of licence, then such licensee shall forthwith intimate the Commissioner about such conviction and get the licence transferred in the name of some other person within a period of three months from the date of his conviction, failing which, his licence shall be cancelled.";

(iv) in the third proviso, the expression "irrespective of place where it is situated," shall be omitted;

(v) after clause (h), the following clause shall be inserted, namely:—

“(i) No licence for wholesale and retail sale shall be granted in the same premises.”.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 17th September, 2020.

Notification

38/1/2017-Fin(R&C)(167)/519

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Tenth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall be deemed to have come into force from 20th day of August, 2020.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 1st April, 2020, namely:—

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.”.

3. In the said rules, in rule 9, with effect from 21st August, 2020,—

(i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:—

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”;

(ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted, namely:—

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than twenty one days from the date of submission of the application.”;

(iii) in sub-rule (4), for the word, “shall”, the word “may” shall be substituted;

(iv) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) If the proper officer fails to take any action,—

(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication

of Aadhaar number or is notified under sub-section (6D) of section 25; or

(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or

(c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or

(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved."

4. In the said rules, in rule 25, with effect from 21st August, 2020, after the words "failure of Aadhaar authentication", the words "or due

to not opting for Aadhaar authentication" shall be inserted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 16th September, 2020.

Notification

38/1/2017-Fin (R&C)(168)/520

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Goods and Services Tax (Amendment) Act, 2020 (Goa Act 1 of 2020), the Government of Goa hereby appoints the 1st day of September, 2020, as the date on which the provisions of section 10 of the Goa Goods and Services Tax (Amendment) Act, 2020 (1 of 2020), shall be deemed to have come into force.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 16th September, 2020.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—192/160—9/2020.